

## REMARKS

Claims 1-6 were pending and under consideration.

In the office action of March 28, 2006, claims 1-6 were rejected under 35 USC 102(e) and (f) in view of US 2004/0126622 A1.

Claim 1 has been amended to recite that the magnetic layer is actually a two-layer structure with upper and lower magnetic thin films. This feature is nowhere disclosed or fairly suggested in US 2004/0126622. Additionally, claims 2 and 3 have been collapsed into claim 1. This combination of features is nowhere disclosed or fairly suggested in US 2004/0126622.

Applicant reserves the right to file a certified English language translation of the Japanese priority application for the present application in order to remove US 2004/0126622 as a reference under 35 USC 102(e) and any other proof to overcome the rejection under 35 USC 102(f).

In view of the foregoing, it is submitted that the remaining claims 1 and 4-6 are patentable and that the application is in condition for allowance. Notice to that effect is requested.

Respectfully submitted,

Dated: June 28, 2006

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